

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Lakeland School Corporation (4535)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$9,125	\$10,000	\$351,970	n/a	> 500%	> 500%
	11100 Regular Programs; Elementary	\$2,737,190	\$2,924,341	\$3,097,124	\$3,485,480	27%	19%	13%
	11200 Regular Programs; Middle/Junior High	\$1,058,368	\$1,425,822	\$1,351,188	\$1,761,063	66%	24%	30%
	11300 Regular Programs; High School	\$1,366,093	\$1,806,677	\$1,751,719	\$2,023,485	48%	12%	16%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$23,231	n/a	n/a	n/a
	11420 Vocational Education; Agriculture B	\$47,902	\$53,954	\$54,561	\$55,423	16%	3%	2%
	11460 Vocational Education; Occupational Home Economics	\$49,162	\$5,703	\$50,332	\$34,146	-31%	499%	-32%
	11470 Vocational Education; Business Education	\$41,675	\$397	\$55	\$24,780	-41%	> 500%	> 500%
	11490 Vocational Education; Industrial Education B	\$29,892	\$37,476	\$38,282	\$39,369	32%	5%	3%
	11510 Vocational Education; Cooperative Education	\$92,507	\$145,670	\$137,015	\$141,971	53%	-3%	4%
	11520 Vocational Education; Area School Participation	\$59,731	\$57,211	\$91,593	\$31,475	-47%	-45%	-66%
	11630 Regular Programs; Alternative Education Programs; High School	\$34,090	\$59,153	\$19,868	\$34,559	1%	-42%	74%
	12100 2007 Account Code - Gifted and Talented	-\$5,939	\$10,104	\$29,715	\$17,319	n/a	71%	-42%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$5,733	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$569,434	\$883,116	\$900,984	\$524,528	-8%	-41%	-42%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$0	\$25,012	n/a	n/a	n/a
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$9,108	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$9,407	\$1,605	\$11,347	\$1,350	-86%	-16%	-88%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$46,791	n/a	n/a	n/a
	12520 Culturally Different; Compensatory	\$66,842	\$26,201	\$4,798	\$100	-100%	-100%	-98%
	12610 Learning Disability	\$0	\$0	\$0	\$269,774	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$125,483	\$100,755	\$109,769	\$59,624	-52%	-41%	-46%
	12810 Special Education Preschool	\$0	\$0	\$0	\$35,123	n/a	n/a	n/a
	12900 Other Special Programs	\$0	\$4,975	\$0	\$270	n/a	-95%	n/a
	14100 Summer School Programs; Elementary	\$9,834	\$6,938	\$10,942	\$11,594	18%	67%	6%
	14200 Summer School Programs; Middle/Junior High School	\$5,751	\$1,000	\$1,000	\$1,775	-69%	78%	78%
	14300 Summer School Programs; High School	\$38,050	\$26,000	\$38,000	\$17,390	-54%	-33%	-54%
	16100 Remediation Testing	\$12,903	\$80,185	\$77,360	\$83,896	> 500%	5%	8%
	16200 Preventive Remediation	\$466	\$16,612	\$62,316	\$32,776	> 500%	97%	-47%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$3,844	\$8,287	\$22,739	\$15,985	316%	93%	-30%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$0	\$31,630	n/a	n/a	n/a
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$64,433	\$44,048	\$140,527	\$8,296	-87%	-81%	-94%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$2,537	\$101,218	\$53,785	\$17,225	> 500%	-83%	-68%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$46,156	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$175,461	\$225,223	\$242,009	\$187,883	7%	-17%	-22%
	24100 Office of The Principal	\$609,628	\$819,538	\$823,823	\$1,080,638	77%	32%	31%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$143,255	\$250,700	\$127,117	\$215,089	50%	-14%	69%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$5,380	\$35,122	-\$1,750	n/a	-133%	-105%
	26497 2007 Account Code - Teachers Retirement Fund	\$240,276	\$573,269	\$469,163	\$235,911	-2%	-59%	-50%
Student Academic Achievement Total		\$7,588,272	\$9,710,683	\$9,762,253	\$10,986,177	45%	13%	13%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$1,000	n/a	n/a	n/a
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$0	\$19,631	n/a	n/a	n/a
	21220 Guidance Services; Counseling Services	\$161,883	\$171,228	\$164,329	\$278,822	72%	63%	70%
	21310 Health Services; Service Area Direction	\$1,252	\$400	\$700	\$0	-100%	-100%	-100%
	21320 Health Services; Medical Services	\$200	\$0	\$0	\$0	-100%	n/a	n/a
	21330 Health Services; Dental Services	\$200	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$24,404	\$29,258	\$30,094	\$46,733	92%	60%	55%
	21390 Health Services; Other Health Services	\$2,255	\$2,625	\$4,305	\$4,410	96%	68%	2%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$12	n/a	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$29,370	\$81,196	\$54,794	\$66,245	126%	-18%	21%
	22130 Improvement of Instruction; Instructional Staff Training	\$4,660	\$0	\$0	\$0	-100%	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$145,452	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$12,000	\$15,100	\$18,600	\$22,365	86%	48%	20%

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Lakeland School Corporation (4535)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23120 Board of Education; Service Area Assistants	\$20,420	\$33,363	\$31,726	\$19,544	-4%	-41%	-38%
	23190 Board of Education; Other Governing Body Services	\$13,267	\$19,985	\$36,900	\$15,263	15%	-24%	-59%
	23210 Executive Administration; Office of The Superintendent	\$187,960	\$230,442	\$223,131	\$270,115	44%	17%	21%
	23220 Executive Administration; Community Relations	\$643	\$0	\$0	\$1,885	193%	n/a	n/a
	23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$1,451	\$4,667	n/a	n/a	222%
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$5,658	n/a	n/a	n/a
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$0	\$0	\$400	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$23,682	\$19,928	\$22,808	\$621	-97%	-97%	-97%
Student Instructional Support Total		\$482,196	\$603,524	\$588,837	\$902,824	87%	50%	53%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$3,108	\$28,800	\$39,333	\$37,549	> 500%	30%	-5%
	23160 Board of Education; Promotion Expenses	\$2,902	\$2,549	\$2,922	\$1,265	-56%	-50%	-57%
	25110 Fiscal Services; Office of The Business Manager	\$18,569	\$35,470	\$41,938	\$133,112	> 500%	275%	217%
	25130 Fiscal Services; Budgeting	\$0	\$0	\$0	\$1,671	n/a	n/a	n/a
	25150 Fiscal Services; Payroll Services	\$34,238	\$59,673	\$50,121	\$28,120	-18%	-53%	-44%
	25191 Other Fiscal Services; Refund of Revenue	\$1,927	\$0	\$0	\$124	-94%	n/a	n/a
	25199 Other Fiscal Services; Other	\$1,184	\$525	\$1,204	\$9,088	> 500%	> 500%	> 500%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$20,667	\$0	\$0	\$27,252	32%	n/a	n/a
	25890 Other Technology Services	\$0	\$0	\$0	\$30,144	n/a	n/a	n/a
	25920 Ditch Assessments	\$0	\$1,751	\$1,319	\$100	n/a	-94%	-92%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,006,625	\$1,298,234	\$1,243,735	\$1,389,558	38%	7%	12%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$84,695	\$154,349	\$146,771	\$99,429	17%	-36%	-32%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$22,678	\$84,146	\$35,133	\$63,087	178%	-25%	80%
	26499 2007 Account Code - Other	\$0	\$10,257	\$8,365	\$8,708	n/a	-15%	4%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$854	\$7,449	\$22,730	\$5,114	499%	-31%	-78%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$9	n/a	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$67,823	\$199,853	\$178,968	\$139,575	106%	-30%	-22%
	27010 Student Transportation; Service Area Direction	\$23,309	\$47,076	\$56,275	\$60,361	159%	28%	7%
	27100 Student Transportation; Vehicle Operation	\$328,764	\$436,337	\$426,155	\$591,672	80%	36%	39%
	27200 Student Transportation; Monitoring Services	\$1,432	\$0	\$0	\$0	-100%	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$174,352	\$297,602	\$334,763	\$376,064	116%	26%	12%
	27400 Student Transportation; Purchase of School Buses	\$266,592	\$302,408	\$267,807	\$217,226	-19%	-28%	-19%
	27500 Student Transportation; Insurance on Buses	\$8,141	\$54,848	\$28,436	\$27,177	234%	-50%	-4%
	27700 Student Transportation; Contracted Transportation Services	\$31,397	\$134,420	\$127,821	\$290,293	> 500%	116%	127%
	27900 Student Transportation; Other Student Transportation Services	\$8,706	\$10,848	\$10,656	\$16,164	86%	49%	52%
	27910 Student Transportation; Bus Driver Training	\$0	\$3,072	\$3,029	\$3,532	n/a	15%	17%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$0	\$20,109	n/a	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$283,519	\$357,463	\$365,447	\$363,983	28%	2%	0%
	31300 Food Services Operations; Food Delivery	\$312,958	\$435,680	\$453,084	\$248,852	-20%	-43%	-45%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$0	\$204,499	n/a	n/a	n/a
	31900 Other Food Services	\$92,657	\$798	\$2,839	\$37,740	-59%	> 500%	> 500%
	33100 Community Service Operations; Direction of Community Services	\$1,226	\$0	\$0	\$0	-100%	n/a	n/a
	33200 Community Recreation	\$36	\$0	\$260	\$42,017	> 500%	n/a	> 500%
	33950 Step Ahead	\$84,003	\$19	\$0	\$0	-100%	-100%	n/a
	33990 Other Community Services; Other	\$6,214	\$0	\$0	\$0	-100%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$47,331	\$65,210	\$57,483	\$65,038	37%	0%	13%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$25,910	\$70,586	\$24,910	\$90,077	248%	28%	262%
Overhead and Operational Total		\$2,961,815	\$4,099,422	\$3,931,506	\$4,628,710	56%	13%	18%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$207,616	\$0	\$0	\$0	-100%	n/a	n/a
	40100 Facilities Acquisition and Construction; Service Area Direction	\$828	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$380,635	\$738,010	\$950,287	\$886,334	133%	20%	-7%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$27,342	n/a	n/a	n/a
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$188,861	n/a	n/a	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Lakeland School Corporation (4535)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$15,461	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$249,359	\$631,076	\$188,313	\$482,147	93%	-24%	156%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$20,334	\$32,087	\$86,305	\$50,977	151%	59%	-41%
	51100 Debt Services; Principal on Debt; Bonds	\$122,648	\$376,272	\$318,840	\$371,047	203%	-1%	16%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$429,358	\$397,723	\$193,861	n/a	-55%	-51%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$946,288	\$1,591,623	\$587,125	\$1,729,548	83%	9%	195%
	54200 2007 Account Code - Common School Fund	\$21,393	\$0	\$38	\$0	-100%	n/a	-100%
Nonoperational Total		\$1,949,099	\$3,798,426	\$2,528,630	\$3,945,578	102%	4%	56%
prorated								
	26491 2007 Account Code - PERF	\$107,263	\$171,326	\$133,637	\$98,098	-9%	-43%	-27%
	26492 2007 Account Code - Social Security	\$595,987	\$775,309	\$810,878	\$364,143	-39%	-53%	-55%
	26493 2007 Account Code - Workmen's Compensation	\$382	\$374	\$303	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$680,555	\$1,653,233	\$1,772,463	\$1,003,567	47%	-39%	-43%
	26496 2007 Account Code - Unemployment Compensation	\$449	\$5,715	\$18,117	\$1,441	221%	-75%	-92%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$214,806	\$248,871	\$115,316	n/a	-46%	-54%
prorated Total		\$1,384,636	\$2,820,763	\$2,984,270	\$1,582,565	14%	-44%	-47%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$8,705,056	\$11,928,652	\$12,157,797	\$12,209,191	40%	2%	0%	60.6%	56.7%	61.4%	55.4%
Student Instructional Support	\$547,137	\$723,550	\$711,391	\$973,414	78%	35%	37%	3.8%	3.4%	3.6%	4.4%
Overhead and Operational	\$3,164,726	\$4,547,952	\$4,356,022	\$4,890,673	55%	8%	12%	22.0%	21.6%	22.0%	22.2%
Nonoperational	\$1,949,099	\$3,832,665	\$2,570,286	\$3,972,576	104%	4%	55%	13.6%	18.2%	13.0%	18.0%
Grand Total	\$14,366,018	\$21,032,818	\$19,795,496	\$22,045,853	53%	5%	11%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	64.4%	60.2%	65.0%	59.8%